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The Real Estate Consultants  
LB Property Management

**Donald R. Duckworth**  
Executive Director

April 21, 2011

Mr. Rick Scott  
BID Analyst  
Office of the City Clerk  
Special Assessments Division  
200 N. Spring Street  
Room #237  
Los Angeles, CA 90012

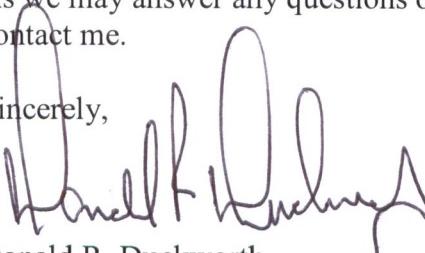
Re: Westchester BID Financial Statement for Year Ended December 31, 2010  
and 2009

Dear Mr. Scott:

As required by the contract with the City of Los Angeles for management of the Westchester Town Center BID, submitted herewith is the referenced Financial Statement as prepared by Richard Moon & Associates, CPA. This document was approved by the Westchester Business Improvement Association Board of Directors at their meeting on this date.

As we may answer any questions or provide any additional assistance, please contact me.

Sincerely,

  
Donald R. Duckworth  
Executive Director

C: WBIA Board of Directors  
Paul Makowski, Office of the City Clerk  
Miranda Paster, Office of the City Clerk